**GUILDFORD BOROUGH COUNCIL ACCOUNTS YEAR ENDED 31 MARCH 2022**

**Responsible Financial Officer notice that council unable to publish 2021/22 audited accounts by 30 November 2022**

**The Accounts and Audit Regulations 2015**

**The Accounts and Audit (Amendment) Regulations 2022**

Under section 10 of the Accounts and Audit Regulations 2015, the Council is required to publish its annual Statement of Accounts by 31 July each year. The publishing deadline has been extended for 2021/22 to 30 November 2022.

The Statement of Accounts includes the Council’s Annual Governance Statement, Narrative Statement, and any audit opinion given by the external auditors at this date.

If the audit has not concluded by 30 November, the Council is required to publish the reasons for this under Section 10.2a of the Regulations.

The 2020/21 audit has not finished, and as such the 2021/22 audit has not yet started and has resulted in the audit of the accounts for the year ended 31 March 2022 not being concluded in time to meet the 30 November publication date.

The latest draft Statement of Accounts for the year ended 31 March 2022 is available on the Council’s website, subject to conclusion of the audit.

Peter Vickers

Joint Executive Head of Finance and Chief Finance Officer (S151), Guildford and Waverley Borough Councils.

30 November 2022